

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: McPherson Analyst: Kristina E. North Bill Number: SB 205

Related Bills: See previous analyses Telephone: 845-6978 Amended Date: July 10, 2001

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Crime/False, Fraudulent Or Deceptive Conduct With Regard to the PIT and B&CT Laws

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT -- No change in approved position of _____. See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

This bill would specify that felony penalty provisions for filing a false tax return would conform to the Penal Code determinate sentencing. This bill also would make technical and nonsubstantive changes to other codes that do not affect the department and are not discussed in this analysis.

The July 10, 2001, amendment made changes to the provisions that would not impact the department. Except for the new Board position, the department's analysis of this bill as amended May 22, 2001, still applies.

BOARD POSITION

At its June 27, 2001, meeting, the Franchise Tax Board took no position on this bill.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

Kristina E. North

07/23/01